PRINCIPAL AND AGENT—FOREIGN PRINCIPAL—PERSONAL LIABILITY OF AGENT.—The defendants, Liverpool wool brokers, entered into a written contract in behalf of an American firm with the plaintiffs who were Liverpool merchants. The contract recited that "our principals sell, through the agency of" the defendants, certain specified goods to the plaintiffs. The name of the principals was not disclosed but they were referred to in the contract as the "seller." The contract was signed: "By authority of our principals," followed by the name of the defendant's firm and the words "as agents." In suit against the defendants for breach of the contract it was claimed that by established custom of merchants an agent contracting for a foreign principal assumes the liability of a principal. *Held,* that if the alleged custom still existed, which was doubted, it was a custom by which the agent was liable in place of, rather than in addition to, the principal, and could not apply in the case at bar because inconsistent with the language of the contract, which clearly made the foreign principal a contracting party. *Miller, Gibb & Co. v. Smith & Tyrer, Ltd.* (C. A.) [1917] 2 K. B. 141.

The case is interesting as indicating a tendency to limit, if not to abandon, a peculiar English doctrine, which, though originally founded on proof of custom, at one time seemed likely to be definitely adopted into the law. The authorities are fully cited in the opinion.

TAXATION—FEDERAL INCOME TAX—ALIMONY NOT INCOME.—By a New York decree of judicial separation entered in 1909 the husband was ordered to pay the wife $3,000 monthly during her life, and such payments were made during the years 1913 and 1914. *Held,* that such monthly payments did not constitute income within the meaning of the Federal Income Tax law of Oct. 3, 1913 (38 Stat. 114, 166) and were not taxable thereunder. *Gould v. Gould* (Nov. 19, 1917) U. S. Sup. Ct. Oct. Term, No. 41.

TELEGRAPHS AND TELEPHONES—REASONABLE SERVICE—DUTY TO FURNISH CUSTOMER CHANGE.—The plaintiff claimed damages for the refusal of the defendant telegraph company to accept a message for transmission. The message was refused because the operator was unable to change a five dollar bill tendered by the plaintiff. *Held,* that the plaintiff was entitled to recover on the ground that a public service corporation must be prepared to furnish change to a reasonable amount, and that reasonableness with reference to amount, time and place was for the court to determine. Lehman, J., *dissenting. Dale v. Western Tel. Co.* (1917, App. T.) 166 N. Y. Supp. 740.

The case applies to telegraph companies, apparently for the first time, a rule which seems to be well settled with reference to the duty of common carriers.

WORKMEN'S COMPENSATION ACT—RIGHT TO COMPENSATION—EFFECT OF SUBSEQUENT INSANITY.—A workman sustained injury which caused permanent partial incapacity and entitled him to weekly payments under the Massachusetts Workmen's Compensation Act. Subsequently he became insane, his insanity being in no way related to the injury. *Held,* that he was entitled to continue to receive such weekly payments. *In re Walsh* (1917, Mass.) 116 N. E. 496.

The court follows English cases which hold that a subsequent disqualification for work, unrelated to the original injury, does not deprive a workman of the compensation to which he is entitled for such injury. It is believed that this is the first American authority on the point.